. R. S. IX-5]

Previous references.

1891-92

191

(G.7)

Later references.

File No. 2 3 of 189

Serial Nos. 1—13

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—13.

Major ~~Part~~ B for July 92.

SUBJECT.

Defalcation at the Kurnigal Ty Treasury

---

countermarked.

P. 39

In a case

1—50,000—24-7-16

(General Serial No. 30.)

OFFICE OF T... 115 6 - APR 92 12 DEPUTY OF MY...

1892

From The Deputy Commr

Section 47
File No 23 of Tuticorin dated
Serial No To

(1)

Dated 4th April 92

Despatched

Received 10 Apr 92

Enclosures, No.

General No. 1008

No

Reporting regarding the defalcation in the Tuticorin Sub Treasury.

Defalcation in Kovilpatti Sub Treasury

Submitted.
The further report promised may be awaited.
Mark 6/4/92

Yes. Add that the deficiency should be made good at once.
8/4

Subd. with the further report recd. today.

No: 1008.

Tumkur District
Deputy Commissioner's Office

Tumkur 4th April 1892
Desd 4th do

(1)

To,

The Chief Secretary to the
Government of Mysore

Sir,

I have the honor to report that on my return to Head Quarters to day I received a report from the Amildar of Kunigal to the effect that a sum of Rupees 309-0-5 was found to be deficient in the Taluk Treasury at Kunigal when it was examined on the 2nd instant.

2. The Taluk Sheristadar is in charge of some Relief works and so the Head Gumashta has been in charge of the Treasury since the 28th January 1892. It was the Head Gumashta that brought the deficiency to notice. He says that the Shroff had the actual charge of the money and that he alone had

anything to do with it. The Shroff admits his responsibility, but does not account for the defalcation—. He however says that he will make good the money. He has given ready money security which fully covers the missing money. So there is no fear for the amount—.

3. I am presently proceeding to Kumjal to make further enquiry into the matter and will report the result of the enquiry tomorrow from Kumjal

I have the honor to be,

Sir,

Your most obedt. servant

A Raghavendra Rau

P.S. for Deputy Commissioner

D. 24

2

(General Serial No. 30.)

OFFICE OF THE DEWAN OF MYSORE. 9210 8 - APR. 92

189

From The Deputy Commissioner Tumkur

Section 4-7-1

File No 93 of 91

Serial No To 1 2

To The Chief Secretary to the ~~Dewan~~ Govt. of Mysore.

Dated 5th April 1892

Despatched

Received

Enclosures No. Record -

General No.

No. 1013.

Deputy Commr's No. 115 1008 of the 4th Instant.

Reports the result of the enquiry made into the matter of the deficit found in the Kunigal Taluk Treasury — Submits the records of the enquiry —.

Submitted for information

Dsk

8/4/92

Rec

Rec'd

Rec'd with

Rec'd

The record is returned with the remark

(2)

That the trial has been suspended & the sentence executed - 2 -

That a bag containing 90 rupees should have been allowed to have gone with the prisoner & have left with other bags containing 1000 Rs and be delivered in the pit is suspicious & speaks very little for the common sense of the person who was in charge - The Dy Cr will be pleased to ascertain what there is to say on this point & report to me with his own opinion -

BR 12/4

Rec'd 12/4 with the proceedings & forwarded BR

Rec'd a copy of this proceedings in the criminal case for information & record in the case BR 12/4

+ could have had enquiry without the knowledge of prisoner

Rec'd 12/4

Rec'd 12/4

No: 1013

Tumkur District
Deputy Commissioner's Office
GOVERNMENT HOUSE
Camp Kunigal 5th April
1892

To,

The Chief Secretary to the
Government of Mysore

Sir,

In continuation of my letter No: 1008 of yesterday I have the honor to report that I enquired into the matter of the deficit found in the Kunigal Taluk Treasury. The record of the enquiry is herewith submitted. It will be seen from it that the accused Shroff was convicted and sentenced to 2 years' rigorous imprisonment and pay a fine of 500 Rupees or in default suffer additional rigorous imprisonment for six months.

2. The Head Gumashta's supervision of the Treasury could not, under the circumstances, have been very efficient. The Sheristadar has therefore been called back from the relief

relief works to be put in charge of the Treasury as usual, need-ful arrangements having been made for the relief works

3 The deficit will be made good from the Security of the Shroff.

I have the honor to be,
Sir,
Your most obedt. Servant

V. Venkatasaraya
Deputy Commissioner

(General Serial No. 30.)

1892.

From

The Chief Secretary to the Dewan of Mysore.

To The Dy. Commissioner of

Section 93 of 91

File No

Serial No 3

Dated 16 April 1892.

Despatched 19 April 1892.

Received

Enclosures No. 1. Record herewith

General No. 1040

No. 17

Sir,

I have the honor to acknowledge the receipt of your letter No. 1013 of the 5th inst., reporting the result of the enquiry in the matter of the deficit in the Kunigal Taluk Treasury, and to return herewith the record of the case.

2. I have the honor to return herewith the record of the above case, with the remark that the trial has been prompt and the sentence exemplary.

3. That a bag containing only 690 whole Rupees should have been allowed to pass off with other bags containing

Sir

Iam Sir and to be Locked

in the file as surprising and
speaks very little for the
Communist care and vigilance
of the Head Gumasta who
was in Treasury charge and
could hardly have happened
without the knowledge and
connivance of the Collr.
The Dy Commr will be
good enough to ascertain what
these officials have to say
on this point and report it
with his own opinion. The
Dy. Commr will be good
enough to forward with his
reply a copy of his Judgment
in the Criminal Case for record
and future reference in the
Case. ~~The Head Gumasta~~

Yrs
B.D.

16/12/92

2/T.gk
2 Encl.

4

(General Serial No. 30)

Section: 47 1892

File No. 93 31 C1

Serial No. 4

From, the Deputy Commissioner Tanjore District

To The Chief Secretary to the Government of Fort St. George.

Dated Camp Yediyur 22nd April 1892

Despatched

Received

Enclosures No. 2 (4)

General No. No. 1085

OFFICE OF THE 9.80 25 APR. 92 WA... 82

The Chief Secy's Docket No. 1040/17 of 16th instant.

Submits further report together with a copy of the Judgment and explanation/ Statement of Ramanna Dt Gumasta of Kunigal Talk in regard to the deficit of Rs 310 which occurred in the Treasury when he was in charge of it.

Submitted 25/4/92

Explanation does not explain how a key out of 6 keys could have been handed over as one found wanting. The Gumasta says he was always very vigilant & the Sheristadar has eluded his vigilance. The cash balance was fully verified by him on the 14 inst when a remittance of Rs 24,000 was sent to Tanjore. The embezzlement must have occurred some time after this date and the end of the month.

The management of the Taluk Treasury has been lax and does not reflect any credit upon the officers concerned. The Dy Coll. should examine the Treasury carefully and satisfy himself that it is conducted in strict accordance with the Established rules in every particular.

21/5/92 Draft sub 4/5 Sett 25-4-92

Deputy Commissioners Office
Tumkur District
Camp Yediyur 22d April
1892

No 1085/1

To.

The Chief Secretary
to the Government of Mysore

Sir

With reference to your Docket No 1040/17 of the 16th Instant I have the honor to submit herewith the statement of Ramanna Head Gumasta of the Kunigal Taluk in regard to the deficit of Rs 310 which occurred in the Kunigal Taluk Treasury when he was incharge of it - It will be seen from it that he says that he was all watchful and that nevertheless the Shroff managed to abstract the amount somehow. As already stated I think that the shroff could not have been able to effect the fraud if the Head Gumasta had been careful - I however believe from the enquiries made up to

now that he had no hand in the fraud

2 There has been no Collar since February last, the permanent incumbent having been appointed to act for a Sheikdar on leave. But for these days, namely on the 14th 15th and 16th March 1892 the Sheriff's brother acted as Collar during the absence of the sheriff at Trinkur with Irsal. This temporary appointment was made at the suggestion of the Sheriff to that none but his own brother might do his duties during his absence. The brother is not now here, but is believed to have gone to Bangalo and so his explanation could not be taken -

3. A copy of the judgment in the case is enclosed as required -

I have the honor to be
Sir
Your Most Obed't Servant

[signature]
Deputy Commissioner
Trinkut

In the Court of the District Magistrate of Tumkur.

(4) CL

This 5th day of September at Kunigal.

Present. B. K. Venkataravaniengar
District Magistrate

Criminal Case No. 2 of 1892.

Government Complainant

vs

Lakshmi Narasappa Shroff Kunigal Taluk } Accused

Judgment

1 The Amildar of Kunigal having reported that there was a deficit discovered in the Sub Treasury at Kunigal, this enquiry was taken up.

2. The Taluk Head Gumasta Ramanna, acting Shroff Ramiya, Nagadi Gumasta Rangappa and Head Moonshi Gundappah were examined for the prosecution

3. The accused Shroff Laxmy Narasappa was charged with having

committed the offence of Criminal breach of trust as a public ~~Servant in~~ respect of a sum of Rupees 310/ under section 409 of the Indian Penal Code.

4. He pleaded not guilty and stated that the deficit might have occurred while transacting business.

5 None was examined for the defence.

6. The Amildar Mr Krishna Row was examined as Court witness—

7. On the 31st March 1892. the accused Shroff reported himself sick. The 2nd witness was therefore appointed to assist him. Both transacted the business that day and on the following day (1st April 1892); the monies received on those days minus the payments made having been lodged in the Treasury separately was not mixed up with the balance up to the evening of the 30th March 1892 in the charge of the accused—

It would appear that this arrangement w
made (instead of taking over charge fr
the accused) in order to save time and
to facilitate the reception of the numerou
"irsals" brought in from the villages
owing to the closure of the March Kis
The press of business being over an
examination of the balance of the
30th March was proceeded with on th
2nd April 1892. After the small silver
and copper coins were examined the
examination of the whole rupees was
taken up. Here the accused told the
Treasury Officer (the 1st witness) that he
was tired and requested that the furth
examination might be postponed. This
request was not granted and the contin
-uance of the examination ordered.
Then the accused got up went to where
the Treasury Officer was seated, held
his hands, whispered to him that there
was a deficit of 310 Rs and begged him

to stop the examination - The Officer speaks to this and the 2nd, 3rd and 4th witnesses who were present on the occasion say that they saw the accused go to the Officer and whisper something to him. The request was refused and the examination continued. The result was that one of the 1000 Rupees bags was found only to contain 690 Rs or 310 Rupees less -

8 These are the facts of the case proved and admitted by the accused -

9. Notwithstanding this the accused pleaded not guilty and stated that the deficit might have occurred "while transacting business" How 310 Rs. Could disappear "while transacting business" is what cannot be understood. From his admission it is clear that the accused was aware of the deficit and in fact he tried his best to have the examination stopped No doubt

that if the Treasury Officer were as careful as he ought to have been the money could not have found its way out of the Treasury in this mysterious manner. But the attempt of the accused to have the examination stopped, his admission to the Treasury Officer that there was a deficit of 310 Rs, his solicitation to prevent exposure and the subsequent deficit of exactly the same amount as had been mentioned by the accused leave in me no doubt of the accused's complicity in the matter, I therefore convict him.

10. The Court finds the accused Laxmy Narayana Shroff of the Kunigal Taluk Treasury guilty of the offence specified in the charge viz that he as a public servant committed the offence of Criminal breach of trust in respect of the money entrusted to his charge as Shroff and thereby committed

an offence punishable by section 409 of the Indian Penal Code and the Court directs that he be rigorously imprisoned for two years and fined five hundred rupees or in default be further rigorously imprisoned for six months.

Sd. B. K. Venkata Varadaiyar
District Magistrate
of Tirukkoyilur

True Copy.

District Magistrate
of Tirukkoyilur

(4) 90.

9.
T. 94
& 21.

5

(General Serial No. 30.)

1892:93

From Proceedings.

(5)

Section 47
File No 2307 (1)
Serial No 5 To The Dy Comm^r Treasury Comptroller.

Dated 4th
Despatched 6th } May 1892.
Received

Enclosures No.

General No. 2007-8
No. 37

Ordering that the management of the Municipal Treasury has been lax and does not reflect any credit upon the officials concerned. &c

Read :-

Correspondence ending with
letter from the D.C. Tumkur
Dt. No 1085 of the 22nd April 1892
submitting a further report as
also a copy of his judgment
and a statement of Ramanna,
Head Gumasta of Kunigal T.K.
in the matter of the deficit
of Rs. 310/- in the Kunigal
Taluk Treasury. which has been
in charge of him.

Order thereon No 37 7-8-92 6-5-92

The management of the Taluk
Treasury has been lax and
does not reflect any credit
upon the officials concerned -
The Deputy Commr. should examine
the Treasury carefully and satisfy
himself that it is conducted
in strict accordance with the
established rules in every
particular -

Chief Secy

To, The D.C. Tumkur Dt.
Comptroller

OFFICE OF THE
92/158
9 MAY 92
DEPUTY OF MYSORE

Section G.F
File No 23/0f 91
Serial No 1 9o 1892

From.

The Deputy Commissioner Tumkur District

To the Chief Secretary.
to the Government of
Mysore.

Dated 7th May 1892. (6)
Despatched 8th.
Received.

Enclosure No - nil
No. 1158.

The Government order No. 2007-87

of the 4th instant

Reports that the Taluk Treasury at Kunigal has been minutely examined, and the result reported to the Comptroller -

mm. 9/5

Sir Secretariat.

8/5

10-5-5

Submitted.

What the result of the inspection was is not stated.

Mark Resolve

Deputy Commissioner's Office
Tumkur District

No. 1158 Tumkur 7th May 1892.

To.

The Chief Secretary
to the Government of Mysore

Sir

With reference to Government order No. 2007-8/37 of the 4th instant — about the Kunigal Taluk Treasury being carefully examined, I have the honor to report that the Treasury has been minutely examined and the result reported to the Comptroller —

I have the honor to be
Sir
Your most obedient Servant

Deputy Commissioner

F 44

(General Serial No. 30.)

1892.

From The Chief Secretary to the Dewan of Mysore

Section 47
File No 2307 9/92
Serial No 7

To The D.C. Tumkur Dt.

(7)

Dated 31/5/1892
Despatched 1 May 1892.
Received

Enclosures No.

General No. 2490
No. 43

His Letter No. 1158 of the 7th Inst reporting that the Kunigal Treasury has been minutely examined and the result reported to the Comptroller.

The Dy: Comm^r: is requested to report the result of the Exam^n of the Kunigal Treasury to this Office

B.O.

31/5

Chief: Secy:

BOOK BINDERS

(General Serial No. 30.)

Section 47 189 92
File No 29 From the Dy Commissioner
Serial No 8 Tumkur Dt

OFFICE OF THE DIWAN OF MYSORE
221
23 MAY 92
164

To
The Chief Secretary to the ~~Dewan~~ Government of Mysore.
Dated Camp Nadur 21st May 1892.
Despatched - do -
Received

Enclosures No. 1

General No. 1192.

I have the honor carefully examine the Treasury Records myself that Treasury Officer conducted the Inspection in accordance with the Established Rules in every particular report the result with Answers to questions prescribed in the Form of Treasury Officers Reports -

8

Chief Secy's docket No 2490/43. of the 13th instant

Submits copy of the Memorandum shewing the result of the Inspection of the Municipal Taluk Treasury

Submitted - ~~Accepted~~ ~~Accepted~~ Note
The Inspection of the Taluk Treasury by a Gazetted Officer acting as Deputy Commissioner ~~of~~ by the Officer mentioned in Proc. 2007-8 of 4th instant. The 37 Officers will now ~~cease~~

Opted 23/5/92
W Thayer

23/5/92

A
26-5-92

Deputy Commissioner's office
Tumkur District

No 1192. Camp Nadur 21st May 189

To.

The Chief Secretary
to the Government of Mysore
— " —

Sir

With reference to your Docket No. 2490/43 of the 13th instant, I have the honor to submit herewith Copy of the memorandum shewing the result of the inspection of the Kunigal Taluk Treasury and to add that the work is being done there in accordance rules -

I have the honor to be
Sir
Your Most Obedient Servt

M. Venkatarangiya

Deputy Commissioner

Memorandum

Of inspection of the Cash balance (currency notes silver and copper coins) and Stamp papers, Court fee stamp postal labels &c of the Kunigal Taluk Treasury made on the 15th and 16th instant respectively

(8) a

	Amount			Total	
	Rs	a	p	Rs	a
Cash.					
Currency Notes (Rupees 100 each)	400	.	.	400	.
Silver Coins					
Rupees	24000	.	.		
Four Anna pieces	9	12	.		
Two anna pieces	3	14	.	24013	10
Copper Coins					
Current					
Half anna pieces	279	12	6		
Quarter anna pieces	168	11	6		
One and half pies	-	6	3		
Pies	26	11	10		
Uncurrent					
Canara Duddus	6	9	8		
Do. Duggani	1	1	.		
Bengal Duddus	5	6	8		
Do. Duggani	3	.	8		
Quarter Anna pieces (Company's)	-	12	6	492	8
Grand Total				24906	2
I. Stamps					

	No.					
(1) Stamp papers						
Two anna papers	88	11	.	.		
Four ___ do.	191	47	12	.		
Eight ___ do	140	70	.	.		
One Rupee and Eight anna papers	18	27	.	.		
Two Rupee papers	6	12	.	.		
Two Rupee and Eight anna papers	7	17	8	.		
Three Rupee papers	1	3	.	.		
Three Rupee and Eight anna papers	9	31	8	.		
Four Rupee papers	21	84	.	.		
Four Rupee and Eight anna papers	9	40	8	.		
Five Rupee papers	7	35	.	.		
Six Rupee papers	2	12	.	.		
Seven Rupee papers	7	49	.	.		
SevenRupee and Eight anna papers	3	22	8	.		
Eight Rupee papers	1	8	.	.		
Ten Rupee papers	3	30	.	.		
Twelve Rupee and Eight anna papers	2	25	.	.		
Fifteen Rupee papers	2	30	.	.		
Sixteen Rupee papers	3	48	.	.		
Total	520	603	12	.	603	12
(2) Receipt Stamps one anna each						
One anna receipt stamps	180	11	4	.	11	4
(3) Court Fee Labels						
One anna labels	65	4	1	.		
Four anna labels	226	56	8	.		
Eight anna labels	342	171	.	.		
One Rupee label	94	94	.	.		
Total	727	325	9	.	325	9

Postage labels Envelopes Cards &c.							
	packets	No. of Labels					
One pie labels	3	166	27	11	.		
One anna do.	1	2	15	2	.		
Two anna do.	1	184	53	.	.		
Four anna do.		182	45	8	.		
Six anna do.		80	30	.	.		
Eight Anna do.		122	61	.	.		
One and Anna do.		234	175	8	.		
One Rupee do.		218	218	.	.		
	Total		625	13	.	625	13
Embossed envelopes							
	packets						
One pie each	6		6				
Two anna	26		56	1	.		
Post cards							
Quarter anna Cards 1 Ream and 12 packets			10	8	.		
Half anna do.	39		9	12	.	82	5

The notes, Coins &c. detailed above corresponded with the Actual statements kept in the Treasury.

7th April 1892
Camp Huliyurdurg.

P. S. R. Appaya.
Guest Probationer doing duty as Probationary Asst Commr

The above examination was made under my personal orders while Mr Appaya was Divered at Kunigal.

21-4-92.

Hon. B. V. Venkata Varadiengar
Deputy Commr

Copy/

B. V. Venkata Varadiengar
Deputy Commissioner

1/7.94

9

(General Serial No. 30.)

1892.

[illegible]

From

Section 47.

File No 4B 04 91

Serial No

To The Dy Commr Tumkur

Dated 31st May

Despatched

Received

(9)

Enclosures No.

General No. 3773

No. 57.

Requesting the Dy Com to report the result of the examination of the Judicial Taling Treasu in the prescribed form

Succeeded 18/6/92

No 3773/59 Dt 31st May 1892
2nd June

Read:
Letter No 1192 dtd 21st May 92 from the Dy Conr Sunkeri Do submitting copy of a Memorandum shewing the result of the inspection of the Kumgal Taluk Treasury by Mr C. Appanja Forest Probr doing duty as Prob. Asst Conr

---

Order

The verification of the cash balances of a Taluk Treasury by a Forest officer acting as temporary Asst Conr is not the Examination by the Deputy Conr ordered in Pros. No 2007-8/57 of the 4th Instant. The Deputy Conr will now examine the Treasury carefully and satisfy himself that Treasury work is conducted in strict accordance with the established rules in every particular and report the result with answers to questions prescribed in the form of Treasury examination reports.

I have
21/5

(General Serial No. 30.)

189

GOVERNMENT OF INDIA.

From

To

Dated

Despatched

Received

Enclosures N

General No.

No.

(General Serial No. 30.)

189

Section 4 F
File No 23 of 92
Serial No 10
9-6-92

OFFICE OF THE
2735
7-JUN.92
82
DEPUTY COMMISSIONER

From The Deputy Commissioner
Tumkur District

To The Chief Secretary
to the Government of Mysore

Dated Camp Kunigal 6th June 1892.

Despatched

Received

(10)

Enclosures No. 5

General No.

No. 18

To the Commissioner (Revenue)

With reference to Government order No. 3773/59 of the 31st ultimo, I have the honor to submit herewith the report of the examination of the Sub Treasury at Kunigal.

I have the honor to be
Sir
Your Most Obedient Servant

Deputy Commissioner

Submitted for perusal.

The omission of the Sheristedar to initial the Entries in the Deposit Register and the Savings Bank Ledger has been noticed by the Dy Comm.

Mark
9/6/92

The Insp Report
Present D Comm[r]
for such remarks as the Report calls for

dtd 10/6 Manager

Rec[d] & Drafted
13/6/92 AH

7/6
Ref Mark 7/6
Sir Submitted
GHG
7-6-92

10/6
9-6-92

9/F.95

11

(General Serial No. 30.)

1892.

From

The Chief Secretary to the Dewan of Mysore

Section 97

File No 92 04 91

Serial No 11

To The Comptroller to the Govt of Mysore -

Dated 14th June 1892

Despatched 16th June 1892

Received

(11)

Enclosures No. 5

General No. 4858

No. 216

Has the honor to forward herewith (in original to be kindly returned) the Inspection Report, on the Municipal Taluk Treasury, by the D.C. of this Durbar Dt., for such remarks as the Report calls for.

BD

14/6

For Chief Secy.

12

(General Serial No. 30).

OFFICE OF THE 287 8-JUL-92 R68 DEWAN OF MYSORE

189

Section	91
File No	93 of 91
Serial No	12

From The Comptroller Mysore

To The Chief Secretary to Dewan of Mysore

(12)

Dated 7"

Despatched 8" July 92

Received 8/7

Enclosures No. one

General No. 1492

No.

Forwarding for information Copies of instructions issued to the Deputy Commissioner Tumkur District with reference to his report on the inspection of the Kunigal Taluq Treasury

Rec. Mysore 8/7/92

Submitted for information

W.D. 16/7

M.K. 16/7.

Recorded

Read 11-7-92 Draft Sub W.D. 16/7

11/7/92

No 149.

Office of the Comptroller of Mysore
Bangalore 7th/8 July 1892.

From

The Comptroller of Mysore

To

The Deputy Commissioner
Tumkur District.

Sir

With reference to your report on the inspection of the Kunigal Taluq Treasury received under cover of Chief Secretary's docket No 1858/216 dated 14/16th June 1892, I have the honor to remark as follows on the replies to the queries noted in the margin.

Preamble.

Good; but a few of the Circulars are not filed. It appears that the District Treasury officer has been requested to send copies

The Deputy Commissioner should instruct the District Treasury officer to furnish the Taluq Treasury with copies of the circulars that are wantin

of them

to complete the file. The Amildar to report receipt of the copies to him.

Examination of Treasure Chamber, Securities of Sheristadar and shroff

Query I Yes, so the Amildar says.

The Deputy Commissioner should be satisfied that the rule requiring the Amildar when at the Kasba to have charge of one of the keys of the Taluq Treasury is strictly attended to. From the reply of the Deputy Commissioner it may be inferred that he has his doubts in the matter.

Rules for Receipts and Payments.

Query II (2) No. The Amildar has been asked to put it up.

The neglect on the part of the Taluq officials in this simple but important matter calls for notice from the Deputy Commissioner.

Timely transmission of Vouchers

Query III (2). Only one item of Rs 500/- advanced to the Risaldar of the Kunigal farm on the 26th May 1892 as per Military Secretary's requisition remains unadjusted. That officer has been addressed.

The advance referred to has been made without proper authority through the District Treasury officer for which the Amildar is responsible. He should be called upon to have the amount adjusted at once and not to make such advances in future. The Military —

Secretary should be refer
-red to this office when ad
vances are required by him
and or no account should re
-quisitions for money made
by that or any other office
be complied with in the ab
-sence of an order from
Comptroller communicate
to him through the Distri
Treasury officer on bills pr
ed for payment at his Tre
-sury.

Savings Bank Accounts

Query VII (2) Yes but several of the corrections have not been initialled by the Treasury officer (Sheristadar)

The non initialling of cor
-rections made in accoun
is a breach of a fundam
-tal rule of accounts in
Chapter I Rule 10(6) of the
Civil Account Code. The
Amildar as the officer i
charge of the Taluq Trea
-sury is responsible for i
and he should be instru
-ed to see that the irregu
-larity pointed out do
not recur.

Demand on Account of Survey Bandhs.

Query XIX (142) Yes but the—

It is far from satisfa
tory that the amount on

amount of one village — Kachally) transferred from Nagamangala in 1888-89 has not as yet been ascertained. Orders given.

Rs 5065-10-4. 4278-15-9 to be remitted & Rs 786-10-7 to be recovered.

on account of the survey Bandhs of the Kachahalli village has not been ascertained since the year 1888-89 when it is reported to have been transferred to the Kunigal Taluq from Nagamangala. The Deputy Commissioner is requested to report the cause of the delay in this matter and to take steps to have the amount brought on the Register of Bandh Demands at an early date. The balance reported to be recoverable on account of survey Bandhs is rather large and the Amildar should be directed to see to its early adjustment. The amount to be written off remitted should be sanctioned under the sanction of Government at an early date.

Register of demands on account of Fines, Fees &c. Query XX. They are not all entered in one book

The Register prescribed by circular No 149 dated 7th January 1891 should

but in separate books one for fines, one for sales of trees and one for notices and so on.

be maintained in one and in separate books as stated. The Amildar should be instructed accordingly.

I have &c.
Sd/- H Eagles.
For Comptroller.

No. 149/2.

Copy forwarded to the Chief Secretary to the Dewan of Mysore with reference to his docket No. 4858/216 dated 14/16 June 1892, the enclosure of which is returned as requested.

H Eagles
For Comptroller.

(*Serial No.* 93.)

NAME OF TALUK

Memo of Instructions to be observed in the inspection of Taluk Treasuries.

COMPTROLLER'S CIRCULAR No. , DATED, 1894.

It is requested that the Inspecting Officer's replies may be entered in the opposite margin, the number of each question being quoted in each reply. The Amildar's file of Circulars should be consulted with reference to those quoted hereinafter and its condition reported.

Examination of Treasure Chamber, Securities of Sheristadar and Shroff.

I. (1). Is the treasure in a secure room under double pad-locks, one key kept by the Amildar or Sheristadar and the other by the Shroff? Is it kept by the Sheristadar when the Amildar is present at the Kasaba? (2) Are the Currency Notes, Stamp Papers and Labels of all kinds kept in the same manner as the cash? (3) Are they given out to the Shroff in such limited numbers and amounts as are necessary for the requirements of each day, the balances at the close of the day being again deposited in the Treasury? (4) Are the different kinds of coins kept separately in bags as far as possible of uniform size? (5) Does the amount of cash in the Treasury, including Currency Notes, agree with the balance as shown in the Cash Balance Book? (6) Have the Sheristadar and the Shroff given the prescribed security of Rs. 500 each in cash, Savings' Bank deposits or Government bonds, or Rs. 1,000 in landed property? (7) Are the security papers and the letter of agreement in the case of Savings Bank Deposits required by Circular No. 1006, dated 31st January 1873, secured in the District Treasury? (8) If not, where are they kept and are they in due form and effective?

Rules for Receipts and Payments.

II. (1) Refer to the detailed rules laid down in Circular No. 909 of 9th April 1872 prescribing the procedure to be followed for the receipt and payment of money at Taluk Treasuries. Are they strictly carried out? (2) Has a notice been placarded at the Taluk Treasury to the effect that money must be received or paid on the day the documents are registered by the Nagadi Gumastas, (Rule 10, Chapter 17, C. A. Code)

Daily Cash Accounts and Cash Balances. — *Inspecting Officer's Replies.*

III. (1) Are the Taluk daily cash accounts promptly forwarded by the Post of the same or the following day to the District Treasury? (2) Are the daily accounts and cash balance statements of the Shroff and the Nagadi Gumasta signed by the Amildar or Sheristadar daily? Are these accounts and all Treasury registers kept in stitched books as required by Rule 17 and 18 of Chapter 17 of the C. A. Code? (4) Are any moneys kept out of the account? No exception is allowable. Are the accounts of H. M.'s Jama Kharchi promptly sent to the District Treasury?

Yes
Yes
Yes
Yes
Yes

Timely transmission of Vouchers.

IV. (1) The usual dates of despatch from the Taluk should be stated here. They ought as far as practicable to accompany the account in which the charge appears, *Vide* Rule 26, Clause 2, Chapter 17 of the C. A. Code; and when not sent with it, the reason should be stated against the item.

They generally accom
-dement in which the
appears.

(2) Append a list of unadjusted advances remaining on account of charges for other than contingent purposes. (*Vide* Circular No. 1067 of 13th November 1873).

Only one item of 500 Rs a
Risaldar of the Kunigal
26th May 1892 as per Hindi
-sion. Remains unadjuste
has been addressed
-ed.

Deposit Accounts.

V. (1) Are the deposit registers written up to date in the prescribed form, and each item of deposit examined and initialled by the Sheristadar or Amildar at time of receipts? (2) Are the re-payments attested with Amildar's signature or initials and noted under his signature or initials against the credits to which they are chargeable? (3) What items improperly remain in the deposit account, and what steps have been taken to transfer them to the proper heads of account?

Yes, written up to date. But
4th May 1892 have not been
the Sheristadar who has been
Repayments made since
have not been initialled
-dar. He has been warne
Several items in this a
transferred to their prop
Amildar has been told to se

Savings Bank Accounts.

VI. Is the monthly register (prescribed by Circular No. 855 of 30th May 1871) of Savings Bank receipts and payments sent promptly to the District Treasury? Mention the usual dates of despatch. (2) Is the Taluk Savings Bank Ledger, prescribed by Circular No. 1614, dated 26th January 1885, properly kept? (3) Are the instructions contained in Circular No. 1627, dated 21st March 1885, as amended by Circular No. 1683, dated 10th March 1887, clearly understood and followed?

Yes
5th of each month
Yes, but several of the
not been initialled by the
Sheristadar.

Loan Debenture.

VII. Attention is requested to Circular No. 1542 of 31st January 1883 regarding payment of interest on the Mysore Loan Debentures. Treasury Officers were therein

No such deduction
-duced here for pa
interest.

(9). Similar enquiries should be made as to the pay of Municipal and District Fund servants.

Inspecting Officer's Replies.

Done - all right

Payment of Pensions.

IX. (1) Superannuation Barr and Savar pensions, Muzarayi and other similar allowances. Enquiries to be made as above in regard to payees' acquittances or receipts. Do the pensioners come personally, or how is their existence certified to? (2) Are the rolls of service pensioners kept regularly in files—each class separately? (3) Are the new Registers of Barr and Savar pensions duly kept up as to lapses and new pensions?

Done - all right

Come personally

Yes

New pensions and c are noted in the regist

Stamps.

X. (1) Adverting to Account Circulars Nos. 807, dated 29th September 1870, and 1694, dated 3rd November 1887, are the rules therein prescribed for the vend of general stamps duly carried out? (2) Do the Amildars periodically examine the daily Account No. II ordered to be kept by Stamp Vendors purchasing stamps for ready money and are such account books taken away from them and filed in the Taluk records when full of entries? (3) Are there a sufficient number of Stamp Vendors in the Taluk? (4) Are there any complaints from the inhabitants as to the difficulty of procuring stamps from the Vendors or from the Taluk Treasury?—Enquiry should be made. (5) What rates of discount are allowed? (6) How are Court Fees' Labels sold at the Taluk Cutcherry? (7) Is there a sufficient supply of such values as are ordinarily required? (8) Is there a redundant stock?

Yes.

Yes

Two, one in Cusba and in Amaroor. Said to be s

No.

3% at Cusba, 5% at villag

Cusba Stamp Vendor sells

Ye

N

Public Works and Forest Department.

XI. Is a Check Register opened as prescribed in Circular No. 1286, dated 13th July 1876, for exhibiting assignments made by the District Treasury to Public Works and Forest Officers and the payments made therefrom? Are any cheques paid after the expiry of their period of currency? *Vide* Circular No. 1671, dated 6th September 1886. Please state what check registers have been opened.

Yes for P. W. officers

No forest transacti

No.

A register to show the a made by the District Tre and the payments made on

XII. (1) Are proceeds of Forest produce received only when accompanied by a printed letter of advice from a Depot Mutsaddi as directed in Circular No. 1002, dated 23rd May 1873? (2) Are advices of Forest receipts sent to Amildars by Forest officers and *attached* to the Taluk Account in which the realizations are credited? See Circular No. 1296, dated 3rd November 1876.

Yes.

Ye

Fines and Penalties levied.

XIII. (1) Are the realized amounts of fines, civil and criminal, stamp penalties, judi-

directed to note every payment with their signature in the place provided on the back of the Debenture and to take the separate receipt in the prescribed printed form from the holder of it. No payment should be made unless the Debenture is before the Treasury Officer and unless payment of interest has hitherto been made at the Treasury or has been transferred from another Treasury by an enfacement by the Comptroller. (*Vide* Circular No. 1625, dated 19th March 1885).

Inspecting Officer's Replies.

Payment of Establishments.

VIII. (1) Is the pay of establishments promptly issued in the Taluks, on the 1st or 2nd of each month, to servants who are present; up to the 10th to those who were absent on the former date: and up to the 20th to those who may return from leave? One supplemental bill only is allowable for each Department. Are more submitted by the Taluk? (2) Are acquittance rolls duly kept up and the payee's receipts taken thereon, with one anna receipt stamps for sums above Rs. 20? (3) On enquiry are there any complaints of the non-receipt of pay, or delay in its issue? (4) The detailed Pay Bill Book of Hobli School Masters prescribed in Circular No. 1093 should be examined. Are the receipts of the Shekdars and other responsible officials through whom payments are made taken therein against all their payments? Are the receipts of the School Masters in favor of the Shekdars for payments through them filed in the Taluk? (5) Are the Pay Bills of the Police prepared separately in the form and manner prescribed in Circular No. 1191, dated 8th March 1875? Are the Inspectors' acknowledgments duly given in the Office Barayard for sums made over to them for distribution to men at a distance from the Kasaba, and are the monthly lists of payees' acquittances certified by the Inspector and duly filed? (7) Have the Service Books of every permanent official, superior and inferior of the Taluk establishment been written up to date and attested by the Amildar and where are they kept? They should be kept methodically in the Taluk Records in a separate box or daftar duly secured. (8) Has the permanent remuneration of Shanbhogs and Patels been drawn without delay and disbursed to them annually as required by Circular No. 1740, dated 12th March 1890? Is the Detailed Bills in the form prescribed by the Circular carefully filed in the Taluk records after taking the Shanbhogs and Patels' acknowledgments in the bill? Remunerations whether permanent or temporary should on no account be drawn in advance

cial deposits and other Court receipts which appear in the Amildar's Court registers; paid into the Taluk Treasury on the day of realization, and credited on the same day in the Treasury and Cash Accounts? And is the Shroff and Amildar's or Sheristadar's acknowledgment given in the register as directed in Circular No. 1420, dated 24th March 1879? Special attention is requested to the subject, as it is feared that there may be a want of proper check in the payment of fines, &c., into the Treasuries. (2) Circular No. 1238, dated 8th December 1875, prescribes a certificate of credit to be written by the Amildar before payment on the back of every Court cheque for the refund of fines credited in the Taluk Treasury. Is this rule strictly observed? (3) Reference is requested to Account Circular No. 1137, dated 25th July 1874; *Mysore Gazette*, dated 1st August 1874, regarding Amilder's Court cheques for payment of awards to complainants authorized by themselves. (4) Are the forms kept in the Amildar's personal custody, or how? (5) Is their use understood.

Inspecting Officer's Replies.

Yes, but occasionally it is dated on the following day late receipts are

Yes.

with the Amildar

Yes.

Copper Coins.

XIV. (1) Are British copper coins received to any amount in payment of Government dues or in exchange for silver when tendered in parcels of Rs. 2 and above? Are they also issued when required in payment of claims against Government or in exchange for silver for Rs. 2 or more; and has a notice been put up to this effect as required by Circular No. 1437 of 30th September 1879? (2) Is there a sufficient supply of British copper coins in the Treasury? (3) Have Mysore copper coins been issued in any instance? Have those received been remitted with last Irsal to District Treasury? (4) What is the current price of British copper coins in the Taluk Kasaba?

Yes

Yes.

yes

Yes

No

They were not sent with the last Irsal the intention of sending all at once with the next Irsal

Par Value.

Currency Notes.

XV. (1) Are Currency Notes freely issued when available, and freely received in exchange for coin and in payment of dues to the Treasury, regard being had to the specie requirements of the Taluk? (2) Is there any reason to suspect that a premium has been improperly levied for cashing Notes in the Treasury? (3) Is Circular No. 1564, dated 16th November 1883, prohibiting the receipt or issue of cut currency notes unless firmly joined together, strictly followed?

Yes

No

No, for I saw a few notes in the not joined. I got them joined. S has been warned

N. B.—Currency notes intended to be remitted to the District Treasury may be kept in halves separately. *Vide* Circular No. 1621, dated 7th March 1885.

Counterfeit and defective Silver Coins. — *Inspecting Officer's Replies.*

XVI. (1) Are counterfeit coins returned to the person tendering them after being broken? They should not be kept in the Treasury. (2) Are genuine rupees and half-rupees of short weight (by 2 per cent) similarly broken and returned to the party; or, if he wishes it, received at their reduced value? (3) Are quarter rupees and eighth rupees of whatever weight freely received? (4) Silver coins defaced, clipped, notched or otherwise injured were not to be received after 1st April 1879. See Chief Commissioner's Notification No. 165, dated 11th and Account Circular No. 1441, dated 14th October 1878. Are there any such coins in the Treasury and is the rule observed now?

Yes, but no such instance

Yes, but no such instance

Yes

No.
Yes

Muzarayi and Temple Receipts and Payments.

XVII. (1) By Circular No. 1121, dated 6th June 1874, Amildars were prohibited from receiving into the Treasury any moneys belonging to the temples not under management of Government Officers except on express orders of Deputy Commissioners. Is this order adhered to? (2) Is due attention paid to Circular No. 1192, dated 16th March 1875? Amildars are therein prohibited from making any payments on account of the heads "Receipts of temples under management of Government Officers," and "Allowances deducted from Sayer and other collections" except on cheques of the District Treasury Officer.

Yes

Yes.

Treasury Records.

XVIII. (1) What is the condition of the Treasury records? Attention is invited to Circular No. 1605, dated 11th February 1888. Please state whether the Taluk Treasury records have been sorted and either destroyed or preserved in accordance with the Circular.

All regular

useless record up to the end of 1889 destroyed - Rest sorted.

Demands on account of Survey Bándhs.

XIX. Is the register of demands on account of Survey Bándhs duly kept up? Do they show the transfers of demands from and to other Taluks? (2) Are the demands included in the respective Khates as per Dewan's Orders of 10th July 1885? What is the balance outstanding?

Yes.

yes but the amount of one village (Kachar transferred from Vaganampalle in 1888-89 has not as yet been ascertained. Orders given. Rs. 5065-8-4. Rs. 4278-15-9 to be remitted & 786-2 to be received.

Register of demands on account of Fines, Fees, &c.

XX. (1) Is the form of register prescribed by Circular No. 1491 of 7th January 1881 maintained for recording demands on account of fines imposed in the Revenue Department, as well as fines in channel offence cases, miscellaneous sales of building sites, trees &c., and notice fees for arrears of revenue? Are demands duly entered therein at time of occurrence and the recoveries at time of receipts, and is the register used as a means of check on the Shanbhogs' Khates? (3) Cattle

They are not all entered in one book but in separate books; one for fines one for sales of building sites, one for sales of trees, one for notice fees &c.

Yes.

fines are not to be recorded in this register, separate form having been prescribed by Chief Court's Rule of Practice No. 19, dated 9th April 1880. A careful scrutiny is required. Is the remittance register of cattle pounds prescribed by the Dewan's Proceedings No. 1310—18, dated 17th September 1887, maintained ? Is it properly kept and is very remittance entered therein attached by the Amildar or in his absence the Sheristadar and brought to credit in the Taluk C Account ?

Arrangements for collction of Revenue.

XXI. (1) Have the Shanbhogs' Khates (Ledger) for 1890-91 beenchecked in the Cutcherry and attested by the signature of the Amildar as required by the survey form ? (2) The Khirids for the current year should all be collected and a fair proportion should be tested with special reference to the credits given in the Treasury accounts for moneys acknowledged by the Amildar. Are any omissions to credit apparent ? Are the whole of the Local cess collected with the first khist of the year, Circular No. 1649, dated 15th Mach 1886 ?

Opium.

XXII. Are the Registers prescribed in para 2 of Circular No. 1643, dated 9th December 1885, maintained in the Taluks referred to in the Circular and a plus and minus memo thereof furnished to the District Treasury with the cash account at the close of each month ?

Local Remittances.

XXIII. With a view to correct the irregularities which occur under this head, the entries in the C. Account of items of local remittances on both sides should be carefully examined. Such items as properly belong to deposits, land revenue or other heads of receipts should be ordered to be transferred thereto in next day's account and the Amildar instructed accordingly. The Inspecting Officer is requested to report what he has done in this matter and to submit a statement of all items of local remittances contained in the C Accounts for two months.

N. B.—Officers inspecting Taluk Treasuries are requested to note in their reports any irregularities or informalities which come under their observation in the course of inspection, whether connected with the printed questions or otherwise, and to make any suggestions that may appear deserving of consideration to promote the efficiency of the Treasuries.

A. RANGASWAMAIENGAR,

Comptroller.

STATION. Kunigal

Date 1 & June 189 2.

From

The Deputy Commissioner,

District.

The Comptroller, Mysore Government,

Bangalore.

Date

Despatched

No.

Forwards Mr.____

report on the Inspection of the_____

Taluk Treasury held by him on the

puty Commissioner,
District.

Mysore Govt. Central Press, Bangalore.—6-11-91.—150.

17

Read:—

Section 4 F
File No 23 C 1 91
Serial No 13.

Letter No 149½ dated 7th July 1892 from the Comptroller, submitting for information, copy of instructions issued to the Deputy Commr Tumkur District, with reference to his report on the inspection of the Kunigal Taluk Treasury.

No. 1047 / R 7-63-92 D/20/21 July 92 Order thereon

Recorded

[illegible]
for Chief Secty.

B B

To the Comptroller.